

# Enterprise Zones



## Enterprise Zone (EZ) Program

A variety of tax incentives to encourage business activity in certain District neighborhoods.

### ELIGIBILITY

Several address-specific criteria exist for each of the potential benefits.

Enterprise Zone Map:  
[www.dcbiz.dc.gov](http://www.dcbiz.dc.gov)

The Enterprise Zone (EZ) program offers these benefits:

- Employee Tax Credits—up to \$3,000 for each DC resident employee (full or part-time)
- Work Opportunity Credits—up to \$2,400 for each employee from targeted demographic groups
- Welfare to Work Credits—up to \$3,500 and \$5,000 for the first and second years of employment, respectively, for workers receiving long-term family assistance
- EZ Bonds—Tax Exempt Bond Financing—up to \$15 million in below-market interest rate loans (as much as 200 basis points below the market rate)
- Exclusion of Capital Gains from DC Zone Assets—eliminates capital gain in gross income from qualified property sale or exchange (properties must be held more than 5 years).



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